

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh keahlian, independensi, dan etika terhadap kualitas Auditor. Obyek penelitian adalah auditor pada Kantor Akuntan Publik di Kota Surabaya. Sumber data primer dalam penelitian ini merupakan jawaban atas kuesioner yang dibagikan kepada auditor.

Penelitian ini merupakan penelitian empiris dengan metode pemilihan sampel berdasarkan pertimbangan (*judgement sampling*) yakni pengambilan sampel dengan kriteria yang telah ditentukan, sehingga diperoleh sampel sebesar 30 responden/ auditor. Adapun bentuk dari kuesioner yang digunakan dalam penelitian ini adalah kuesioner tertutup. Teknik analisis menggunakan analisis regresi berganda. Pada penelitian ini terdapat enam variabel, yang terdiri dari lima variabel independen, yaitu keahlian, independensi, dan etika dan satu variabel dependen, yaitu kualitas hasil auditor.

Berdasarkan hasil penelitian dapat disimpulkan bahwa keahlian, independensi, dan etika memiliki pengaruh positif dan signifikan secara parsial terhadap kualitas auditor. serta didukung nilai koefisien determinasi yang menunjukkan bahwa keahlian, independensi, dan etika secara bersama-sama mempengaruhi variabel dependen (kualitas audit) sebesar 53,9%, sedangkan sisanya 46,1% dipengaruhi oleh faktor lain.

Kata kunci: Keahlian, Independensi, Etika dan Kualitas Auditor

ABSTRACT

This research is aimed to examine the influence of expertise, independence, and ethics to the auditor quality. The research object is the auditor in public accountant firm in Surabaya. The sources of primary data in this research response to the questionnaires which have been issued to the auditors.

This research is an empirical research in which the sample collection method is based on the consideration (judgment sampling) i.e. the sample collection has been done by using predetermined criteria, so 30 respondents have been selected as samples. The form of the questionnaires which have been used in this research is closed questionnaire. The analysis technique has been done by using multiple regression analysis. In this research, there are six variables which consist of five independent variables i.e. expertise, independence, and ethics and one dependent variable i.e. auditor quality.

Based on the result, it can be concluded that partially expertise, independence, and ethics have positive and significant influence to the auditor quality. and it is supported by the determination coefficient which indicates that expertise, independence, and ethics give influence to the dependent variable (auditor quality) simultaneously is 53.9%, whereas the remaining 46.1% is influenced by other factors.

Keywords: expertise, independence, ethics and auditor quality

